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# Taxation Of School Property Of Religious And Other Nonprofit Organizations

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File: 1958-t-1

INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO THE ELECTORS

The Attorney General has prepared a title and summary of the chief purposes and points of the proposed measure, as follows:

**TAXATION OF SCHOOL PROPERTY OF RELIGIOUS AND OTHER NONPROFIT ORGANIZATIONS. INITIATIVE CONSTITUTIONAL AMENDMENT.** Amends Section 1c of Article XIII of the State Constitution by providing that the property authorized by said section to be exempted from taxation shall not include any property used or owned, directly or indirectly, in whole or in part, for any religious or other school or school purposes of less than collegiate grade, unless such property shall be used, owned and held exclusively for the blind, mentally retarded or physically handicapped. Does not affect exemptions granted by other sections of the Constitution.

STATE OF CALIFORNIA,  
COUNTY (or City and County) of Los Angeles } ss.

*To the Honorable Secretary of the State of California:*

We, the undersigned, registered, qualified electors of the State of California, residents of Los Angeles County (or City and County), present to the Secretary of State this petition and hereby propose an amendment to the Constitution of the State of California, by adding to Section 1c of Article XIII thereof, hereinafter set forth in full, the new provisions hereinafter set forth and underscored, and petition that the same be submitted to the electors of the State of California for their adoption or rejection, at the next succeeding general election or as provided by law. The proposed constitutional amendment reads as follows:

ARTICLE XIII

Exemption of Property Used for Religious, Hospital and Charitable Purposes

SEC. 1c. In addition to such exemptions as are now provided in this Constitution, the Legislature may exempt from taxation all or any portion of property used exclusively for religious, hospital or charitable purposes and owned by community chests, funds, foundations or corporations organized and operated for religious, hospital or charitable purposes, not conducted for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual. As used in this section, "property used exclusively for religious, hospital or charitable purposes" shall include a building and its equipment in the course of construction on or after the first Monday of March, 1954, together with the land on which it is located as may be required for the use and occupation of the building, to be used exclusively for religious, hospital or charitable purposes. As used in this section, "property used exclusively for religious, hospital or charitable purposes" shall not include any property used, held or owned, directly or indirectly, in whole or in part, for any parochial, sectarian, denominational, or other school or school purposes of less than collegiate grade, unless used, held and owned exclusively for the blind, mentally retarded or physically handicapped. The exemption limitations provided for in this section shall not limit or alter any exemptions now expressly provided by other sections in this Constitution, including among others the public school, church, college, military service and orphan asylum exemptions. If any part, clause or phrase hereof is for any reason held to be invalid, it is intended that all the remainder shall continue to be fully effective.